SUBJECT.—Instructions in the matter of drawing and accounting Advances to Village Panchayets for acquisition of Lands.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 154—*MAD., dated 6th July* 1929.

To—(1) All Treasury and Revenue Officers

(2) The Chairmen of Village Panchayets.

Adverting to Government Order No. L. 7036-45—V. P. 13-26-1, dated 6th April 1927 and No. L. 7182-91—V. P. 13-26-4, dated 26th April 1929, containing rules regarding the grant of Advances to Village Panchayets for acquisition of lands, the following instructions are issued in the matter of drawing and accounting of the Advance :—

(1) On receipt of a copy of the Award Statement from the Land Acquisition Officer, the Village Panchayet will remit to the Land Acquisition Officer the amount that can be paid by it, and also a voucher in the appended Form (A) for any amount that may have to be drawn from State Funds as an advance. When an advance is drawn from State Funds it will be brought to the cash and other accounts of the Panchayet on the Receipt side (as an advance from Government and on the disbursement side as Land Acquisition charges).

(2) The advance from State Funds will be drawn from the treasury by the Land Acquisition Officer by presenting the Advance voucher sent by the Panchayet with his countersignature.

(3) The advance bills referred to above will be charged in the Treasury accounts to the head "23 other Advances (0) Advances to Village Panchayats for Acquisition of Lands" under "W. Advances" and recorded in a separate Subsidiary Register, and a copy of this register with the connected vouchers, will be sent to the Audit Office with the monthly accounts.

(4) The amount received from the Panchayet and the Advance drawn from the Treasury will be accounted for, and payments to parties made by the Land Acquisition Officer in accordance with the procedure laid down in Appendix XIII, M. C. A. C., Volume I.

(5) The Government Advance should be drawn from the treasury *only after the award is passed and when payments have actually to be made to parties.*

(6) The amounts repaid by the Panchayets in adjustment of the above advance out of the proceeds from sale of land will also be credited in the Treasury accounts under the advance head referred to in Para (3) above and recorded in a separate subsidiary register, a copy of which with the connected chellans will be sent to the Audit Office with the monthly accounts.

(7) The Audit Office will forward to the Taluk Office a monthly statement of advances drawn from the Treasury.

(8) The Taluk Office will maintain a ledger in the appended Form (B) in which the Advances and Recoveries will be posted. A monthly Plus and Minus Memo (by Panchayets) will be sent to the Deputy Commissioner before the 5th of the following month duly verified with the Treasury Accounts. The Deputy Commissioner will prepare a Consolidated Plus and Minus Memo (By Panchayets) for the whole District duly verified with the Treasury accounts and transmit the same to the Audit Office by the 15th of the following month.

S. SHAMANNA,
Comptroller.

FORM A.

Voucher for the Government Advance to the Village Panchayet of.....in.....
Taluk sanctioned in $\frac{\text{Government Order No.}}{\text{Revenue Commissioner's}}$ No.....dated.....

Advanced sanctioned Rs.....

Amount already drawn Rs.....

Balance available Rs.....

Particulars of land	Purpose for which acquired	No. and date of Government order sanctioning the acquisition	Amount of award	Amount of Government Advance drawn	Date of drawing
			Rs. a p.	Rs. a. p.	

Signature of Chairman

Station.....
Date.....

Countersigned for Rs.....

Signature and designation
of Land Acquisition Officer.

Station.....
Date.....

FORM B.

Ledger for "Advances to Village Panchayets" for acquisition of lands
Taluk.

Serial No.	Date of advance	Name of panchayet	No. and date of Government Order sanctioning the advance	Particulars of land and purpose for which acquired	Amount advanced	Particulars of recoveries			Balance
						Date	Challan No.	Amount	
					Rs. a. p.			Rs. a. p.	Rs. a. p.